

AUDIT ACT
AMENDMENT.

No. X.

An Act to regulate the appropriation and application of Public Moneys to Public Purposes; to amend the Audit Act; and for other purposes. [18th November, 1895.]

Preamble.

WHEREAS in past years much confusion has arisen in regard to the true condition of the public accounts, and it is desirable that the public income and expenditure should be put on a cash basis: Be it therefore enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and Legislative Assembly of New South Wales in Parliament assembled, and by the authority of the same, as follows:—

Repeal.

1. Section seventeen of the Act thirty-third Victoria number eighteen is hereby repealed.

Appropriation Acts to lapse at end of financial year.

2. Every appropriation made after the commencement of this Act out of the Consolidated Revenue Fund of the Colony for the service of any financial year shall lapse and cease to have effect for any purpose at the close of that year, and any balance of the moneys so appropriated which may be unexpended at the close of such financial year shall be surrendered to the revenue for the general use of the Colony: Provided that in the case of public works the full amount of the estimated expense of completing each work shall be included in the Estimates of Expenditure on which the item appears, divided into the amounts estimated to be required for expenditure in each financial year over which the work is expected to extend; and these amounts shall be provided for as follows—the estimated expenditure for the first year in the Appropriation Act for that year; and the estimated expenditure for any following year shall be provided for as a special appropriation for that year.

3.

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3. If before the close of any financial year no Act is passed granting and appropriating moneys out of the Consolidated Revenue Fund of the Colony to meet the requirements of the next succeeding financial year, the Treasurer may pay or make advances against such sums as may be necessary to meet such requirements, current and accruing, subject to the following conditions :—

Contingent authority of Treasurer to pay moneys for Public Service pending passing of Appropriation Act.

- (I) That the authority of the Treasurer hereunder shall cease immediately upon the passing of the Appropriation Act for such next succeeding financial year within which such authority may be exercised, and shall not in any event extend beyond the period of the first month thereof.
- (II) That upon the passing of such Appropriation Act all payments made under the authority of this section shall be regarded and treated for all purposes as payments made out of the supply granted by such Act under the head or class of service appropriate thereto.
- (III) That the payments hereby authorised shall be at such rates and shall not in the whole exceed such an amount as would be equivalent to the authorised expenditure under the Appropriation Act for the immediately preceding financial year for a corresponding period of time in respect of all salaries, pay, wages, allowances, contracts for supplies or services, rents, Treasurer's advance and other recurrent charges, and of all ordinary contingencies of any office or department, provided for by the Appropriation Act for such immediately preceding financial year and set forth in the Estimates relating thereto : Provided always that if the Estimates of expenditure for such succeeding financial year shall have been presented to the Legislative Assembly before the thirtieth day of June in any year, and the rate of expenditure in such Estimates is, in any case, lower for any service than the rate of expenditure authorised in the last Appropriation Act, the expenditure under the authority of this Act shall not exceed such lower rates.

4. The Treasurer shall make the payments authorised by this Act in such manner and in such proportions as the Governor by warrants or orders in writing under his hand and directed to the said Treasurer shall from time to time order and direct, and the payments so to be made shall be charged upon and payable out of the Consolidated Revenue Fund of the Colony.

Treasurer to pay under Governor's warrant or order.

5. For the purposes of this Act, the expression "financial year" shall mean the period from the first day of July to the thirtieth day of June, and the first of such financial years shall be the period from the first day of July, one thousand eight hundred and ninety-five, to the thirtieth day of June, one thousand eight hundred and ninety-six. And the term "Special Appropriation" shall be deemed to mean a provision which shall be included amongst appropriations by statute, not requiring to be voted.

Interpretation.

6. This Act may be cited as the "Audit Act Amendment Act of 1895."

Short title.